

After the passing
of this act, certain
duties to be raised,
&c.

The duties.

Excellent Majesty by and with the advice and consent of the Legislative Council and Assembly of the Province of Lower-Canada, constituted and assembled by virtue of and under the authority of an Act of the Parliament of Great Britain passed in the Thirty-first year of His Majesty's Reign, intituled, "An Act to repeal certain parts of" an act passed in the fourteenth year of His Majesty's Reign, intituled, "An Act for making more effectual provision for the Government of the Province of Quebec in North America;" and to make further Provision for the Government of the said Province;" And it is hereby enacted by the authority of the same, that from and after the passing of this Act, there shall be raised, levied, collected and paid for and upon the respective goods, wares, and Merchandize herein after mentioned, which shall be imported or brought into any part of this Province from any place or places from whence the same may be legally imported, over and above all other duties now charged and payable thereon in this Province under any Act or Acts of the Parliament of Great Britain or of the Provincial Parliament of this Province, the several rates and duties following, that is to say; first, for every pound, "Avoir-du-pois" Weight of refined Sugar, one penny Currency; secondly, for every pound like weight of leaf tobacco, three pence Currency; thirdly, for every pound like weight of tobacco manufactured in any other way than into snuff, or that may have undergone any process, change or alteration for the purpose of preparing it for the more easy manufacture into any other form or altering its nature from the leaf in any degree, six pence currency; fourthly, for every pound like weight of snuff, four pence currency; fifthly, for every minor of Salt, eight pence currency; sixthly, for every gallon of Madeira Wine, one shilling currency; seventhly, for every gallon of Port Wine, one shilling, currency; eighthly, for every gallon of Rum, six pence currency; and, for every gallon of foreign Brandy or Gin, one shilling, currency; and after those rates for any greater or less quantity of such goods, respectively.

Persons taking
out certain licences
to pay an additional
duty for the
same.

The rates and
duties.

II. And be it further enacted by the authority aforesaid, that every person who shall take out a licence for keeping a House or other place of public entertainment in the Cities of Quebec or Montreal or suburbs thereof, or in the Town of Three Rivers, shall pay for each and every licence the sum of ten Pounds currency, over and above the duties such person is at present by law bound to pay, and that every person who shall take out a licence to keep a House or other place of Public entertainment in the Banlieues of the said Cities or Town, or in any part of the Province, shall pay for each and every Licence, the sum of five Pounds currency, over and above the duties such person is at present by law bound to pay.

Persons taking
out a licence for
Billiard Tables,
to pay an additional
rate or duty.

III. And be it further enacted by the authority aforesaid, that every person who shall take out a licence to hold for his profit or gain any Billiard Table in this Province, over and above the duties he is at present bound to pay under the law, shall for each and every such Licence pay seven Pounds ten shillings, currency.

Rates and duties.

IV. And be it further enacted by the authority aforesaid, that the several rates and

10.0
10.0
20.0
5.0
20.5